[BILLING CODE: 4810-31-P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2014-0002]

Proposed Information Collections; Comment Request (No. 47)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau; Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Please note that the Alcohol and Tobacco Tax and Trade Bureau (TTB) has adopted a new method for receiving public comments on its information collections. As described below, you may submit comments to TTB on the information collections listed in this document using the "Regulations.gov" online comment form for this document, or you may send written comments to TTB via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- http://www.regulations.gov: Use the comment form for this document posted within Docket No. TTB-2014-0002 on "Regulations.gov," the Federal e-rulemaking portal, to submit comments via the Internet;
- <u>U.S. Mail:</u> Mary Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Mary Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Suite 200–E, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document that you wish to comment upon. You must reference the information collection's title, form or recordkeeping requirement number, and OMB control number (if any) in your comment.

You may view copies of this document, the information collections listed in it, and all comments received in response to this document within Docket No. TTB–2014–0002 at http://www.regulations.gov. A link to that docket is posted on the TTB Web site at http://www.ttb.gov/forms/comment-on-form.shtml. If you are unable to obtain a copy of this or any of the other above mentioned documents, contact Mary Wood at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Mary Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005; telephone 202–453–1039, ext. 165; or

email <u>informationcollections@ttb.gov</u> (please do <u>not</u> submit comments on this notice to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and

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(e) estimates of capital or start-up costs and costs of operation, maintenance,

and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms or

recordkeeping requirements:

<u>Title:</u> Drawback on Beer Exported.

OMB Number: 1513-0017.

TTB Form Number: 5130.6.

<u>Abstract:</u> When taxpaid beer is removed from a brewery and ultimately

exported, the brewer exporting the beer is eligible for a drawback (refund) of the

Federal excise taxes paid. By completing this form and submitting

documentation of exportation, the brewer may receive a refund of the taxes paid.

Current Actions: We are submitting this information collection for

extension purposes only. The information collection, estimated number of

respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Total Annual Burden Hours: 5,000.

Title: Application for an Industrial Alcohol User Permit.

OMB Number: 1513–0028.

TTB Form Number: 5150.22.

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Abstract: TTB F 5150.22 is used to determine the eligibility of the applicant to engage in certain operations involving specially denatured spirits and tax-free alcohol. Among other things, this form identifies the location of the premises and helps to establish whether the premises are in conformity with Federal laws and regulations.

<u>Current Actions:</u> We are submitting this information collection as a revision. The form itself remains unchanged; however, we are updating the number of respondents and burden hours to reflect an increase in the number of industrial alcohol users.

<u>Type of Review:</u> Revision of a currently approved collection.

Affected Public: Business or other for-profit; Not-for-profit institutions; State, local, or tribal government.

Estimated Number of Respondents: 575.

Estimated Total Annual Burden Hours: 435.

<u>Title:</u> Inventory—Manufacturer of Tobacco Products or Processed Tobacco.

OMB Number: 1513-0032.

TTB Form Number: 5210.9.

Abstract: TTB F 5210.9 is used by manufacturers of tobacco products or processed tobacco to report the beginning and ending inventories of tobacco products and processed tobacco and at other times required by the TTB

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regulations. The information reported on this form is used by TTB to determine tax liability and compliance with regulations, and for protection of the revenue.

<u>Current Actions:</u> We are submitting this information collection as a revision. The form remains unchanged; however, we are updating the number of respondents and burden hours to reflect an increase in the number of manufacturers.

<u>Type of Review:</u> Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 250.

Estimated Total Annual Burden Hours: 500.

<u>Title:</u> Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; and Report—Manufacturer of Processed Tobacco.

OMB Number: 1513–0033.

TTB Form Number: 5210.5 and 5250.1.

Abstract: Manufacturers of tobacco products and cigarette papers and tubes use the TTB F 5210.5 to report on the taxable articles manufactured, received, and removed per month. Manufacturers of processed tobacco use TTB F 5250.1 to account for all processed tobacco manufactured, received, and removed per month. TTB uses this information to ensure that Federal excise taxes have been properly paid and that manufacturers have complied with applicable Federal laws and regulations.

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<u>Current Actions:</u> We are submitting this information collection as a revision. TTB is not making any changes to TTB F 5210.5. However, we are revising TTB F 5250.1 to clarify the instructions and update them to reflect amendments made to the regulations by T.D. TTB–104, published in the Federal Register (77 FR 37287) on June 21, 2012. Also, in response to a comment TTB received asking for a clarification, we are amending a heading on the form itself to clarify its scope and better align it with the regulatory requirement.

<u>Type of Review:</u> Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 250.

Estimated Total Annual Burden Hours: 6,000.

<u>Title:</u> Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market.

OMB Number: 1513-0034.

TTB Form Number: 5200.7.

Abstract: TTB F 5200.7 is used by persons who intend to withdraw tobacco products from the market and file a claim for credit, refund, or abatement of tax on those products for which Federal excise taxes have already been paid or determined. The industry member uses this form to describe the products that are to be withdrawn from the market. Through the use of this form, the industry member notifies TTB when a withdrawal or destruction is to take place, and TTB may elect to supervise the withdrawal or destruction.

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<u>Current Actions:</u> We are submitting this information collection as a revision. The form remains unchanged; however, we are updating the number of respondents and burden hours to reflect an increase in the number of tobacco manufacturers.

<u>Type of Review:</u> Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 250.

Estimated Total Annual Burden Hours: 2,250.

<u>Title:</u> Usual and Customary Business Records Relating to Denatured Spirits.

OMB Control Number: 1513-0062.

TTB REC Number: 5150/1.

Abstract: Denatured spirits are used for nonbeverage industrial purposes in the manufacture of personal and household products. These records are maintained at the premises of the regulated individual and are routinely inspected by TTB personnel during field tax compliance examinations. These examinations are necessary to verify that all specially denatured spirits can be accounted for and are being used only for purposes authorized by laws and regulations. By ensuring that spirits have not been diverted to beverage use, tax revenue and public safety are protected. No additional recordkeeping is imposed on the respondent, as this information collection requires the maintenance only of the usual and customary business records of the regulated individual.

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<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit; and State, local, or tribal government.

Estimated Number of Respondents: 3,430.

Estimated Total Annual Burden Hours: One (1).

<u>Title:</u> Marks and Notices on Packages of Tobacco Products, TTB REC 5210/13.

OMB Number: 1513-0101.

TTB REC Number: 5210/13.

Abstract: TTB requires that tax-related information appear on tobacco product packages and, in some cases, on shipping containers used for tobacco products. TTB uses this information to ensure that the tax is paid on tobacco products, and to ensure that products removed without payment of tax for export are easily identifiable if diverted into the domestic market.

<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit.

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Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: One (1).

<u>Title:</u> Special Tax Renewal Registration and Return/Special Tax Location Registration Listing.

OMB Number: 1513-0113.

TTB Form Number: 5630.5R.

Abstract: Chapter 52 of the Internal Revenue Code of 1986, as amended (IRC), imposes an occupational tax on persons engaging in certain tobacco businesses. Section 5731 of the IRC (26 U.S.C. 5731) requires persons to register and/or pay a special occupational tax before conducting business in certain tobacco categories. TTB F 5630.5R is used both to compute and report the tax and as an application for registry as required by statute. TTB F 5630.5R is computer-generated by TTB with known taxpayer identifying information (e.g., name, trade name, address, employer identification number, etc.) along with tax computations reflecting tax class(es), number of business locations, tax rate(s), and total tax due. The taxpayer corrects or supplies any inaccurate or incomplete information.

<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit.

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Estimated Number of Respondents: 400.

Estimated Total Annual Burden Hours: 100.

<u>Title:</u> Labeling of Major Food Allergens.

OMB Control Number: 1513-0121.

TTB REC or Form Number: None.

Abstract: The collection of information involves voluntary labeling of major food allergens used in the production of alcohol beverages and also involves petitions for exemption from full allergen labeling. The collection corresponds to the amendments to the Food, Drug and Cosmetics Act (FD&C Act) in Title II of Public Law 108–282, 118 Stat. 905.

<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Total Annual Burden Hours: 730.

<u>Title:</u> Report of Removal, Transfer, or Sale of Processed Tobacco.

OMB Number: 1513-0130.

TTB Form Number: 5250.2.

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<u>Abstract:</u> Unregulated transfers or sales of processed tobacco to persons

who do not hold TTB permits could lead to processed tobacco falling into the

hands of persons who would be unknown and unaccountable to TTB, including

illegal manufacturers. In order to better regulate processed tobacco and prevent

diversion, TTB requires the filing of a report covering all such transfers or sales.

This report is used to protect the revenue.

<u>Current Actions:</u> We are submitting this information collection as a

revision. We are revising TTB F 5250.2 to remove two data elements which TTB

has determined to be no longer necessary. The form instructions also are being

amended to reflect changes made to the regulations by T.D. TTB-104, which

was published in the Federal Register (77 FR 37287) on June 21, 2012.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 800.

Estimated Total Annual Burden Hours: 2,400.

Dated: April 7, 2014.

Rochelle E. Stern,

<u>Director</u>, Regulations and Rulings Division.

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